



160104US19999

DR 0104US (09/19/16)

COLORADO DEPARTMENT OF REVENUE

## Consumer Use Tax Reporting Schedule

Use this schedule to report consumer use tax due. This is one of three methods of filing to pay a consumer use liability. You may also use Revenue Online or file a DR 252. See the back of this form for additional instructions.

### What is Consumer Use Tax?

Consumer use tax is a complement to state sales tax. Consumer use tax is payable to the state when sales tax is due but has not been collected. Individuals and businesses have always been required to pay sales or use tax on tangible personal property purchased from out-of-state vendors if the item is sold, leased, or delivered in Colorado for use, storage, distribution, or consumption in the state.

Colorado's use tax rate is 2.9%. For additional information on Colorado consumer use tax, see FYI General 10 at [www.TaxColorado.com](http://www.TaxColorado.com)

Special Districts also assess a use tax. More than half of Colorado residents live in one or more of these districts. The special districts that assess a use tax on purchases and the applicable tax rates are:

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Name			SSN		
1. Enter the total purchases for which state sales or use tax was not previously paid. • 1					00
2. Multiply line 1 by 0.029. Enter the result in whole dollars here. • 2					00
3. Enter the total purchases for which special district sales or use tax was not previously paid. • 3					00
4. Enter the 2-digit SDCU Code for any applicable special district(s). See instructions. • 4					
5. Enter the corresponding use tax rate. See instructions. 5					
6. Multiply line 3 by the rate on line 5. Enter the result in whole dollars here. • 6					00
7. Add line 2 and line 6, transfer to the DR 0104 line 14 • 7					00

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